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CLERK U.S. DISTRICT COURT  
NORTHERN DISTRICT OF CALIFORNIA

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ATR-KIM ENG FINANCIAL CORPORATION  
and ATR-KIM ENG CAPITAL PARTNERS,  
INC.

UNITED STATES DISTRICT COURT  
NORTHERN DISTRICT OF CALIFORNIA  
SAN FRANCISCO DIVISION

SC

HOWARD  
RICE  
NEMEROVSKI  
CANADY  
FALK  
& RABKIN  
A Professional Corporation

ATR-KIM ENG FINANCIAL  
CORPORATION and ATR-KIM ENG  
CAPITAL PARTNERS, INC.,

Plaintiffs,

v.

HUGO BONILLA and MONICA  
ARANETA,

Defendants.

Case No.

[NO HEARING REQUESTED]

CERTIFICATION OF INTERESTED ENTITIES OR PERSONS

CERTIFICATION OF INTERESTED ENTITIES OR PERSONS

Pursuant to Federal Rule of Bankruptcy Procedure 7007.1 and Civil L.R. 3-16 (as adopted by Bankruptcy L.R. 1001-2(a)(19), the undersigned certifies that the following listed persons, associations of persons, firms, partnerships, corporations (including parent corporations) or other entities (i) have a financial interest in the subject matter in controversy or in a party to the proceeding, or (ii) have a non-financial interest in that subject matter or in a party that could be substantially affected by the outcome of this proceeding.

Please be advised that the following corporations own 10 percent or more of any class of stock in Plaintiff and Creditor ATR-Kim Eng Financial Corporation:

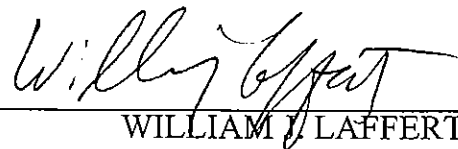
- ATR Holdings, Inc.
- Kim Eng Holdings Limited

Please be advised that Plaintiff and Creditor ATR-Kim Eng Capital Partners, Inc. is a wholly owned subsidiary of Plaintiff and Creditor ATR-Kim Eng Financial Corporation.

Dated: December 10, 2007

HOWARD RICE NEMEROVSKI CANADY  
FALK & RABKIN  
A Professional Corporation

By: \_\_\_\_\_



WILLIAM J. LAFFERTY

Attorneys for Plaintiffs  
ATR-KIM ENG FINANCIAL CORPORATION and  
ATR-KIM ENG CAPITAL PARTNERS, INC.